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**Assessment Review Board
Annual Report 2006-2007**

THE UNIVERSITY OF
CHICAGO PRESS
CHICAGO, ILL. 60607

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ISBN 978-1-4249-4810-9

ISSN 1499-8300

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Chair's Message

I am pleased to present the Assessment Review Board's (ARB's) 2006-2007 Annual Report.

This report covers the events of the fiscal year, which ran April 1, 2006 to March 31, 2007. The Board received approximately 39,000 complaints and resolved over 50,000 complaints.

Once again this year, improvements to the Annual Assessment Complaint Form and the Board's complaint intake strategy helped reduce the number of incorrect or incomplete complaint filings. The ARB website continued to be a key resource for the public, providing information and the ability to file complaints online.

This year, the ARB welcomed 1 new Vice Chair and 5 new Members to the Board. Enhanced training and mentoring programs were provided to facilitate their participation in hearings for the Board. Regional training sessions were also held for all active Members.

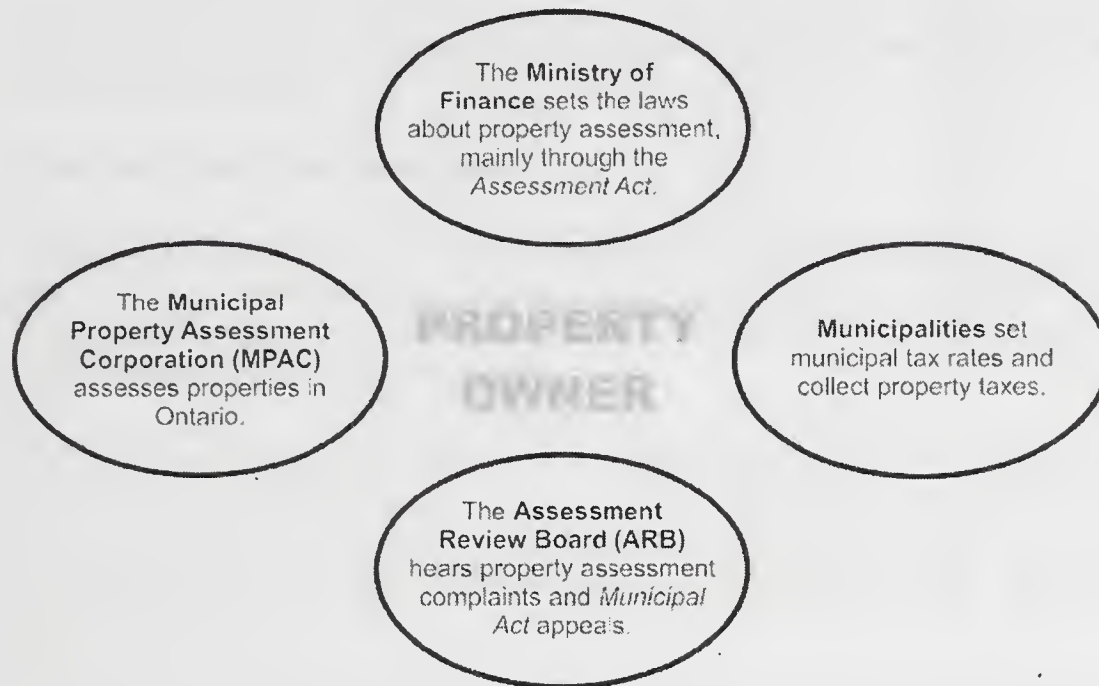
The ARB continued to streamline and refine its processes and procedures. Seven new forms for *Municipal Act* Appeals were introduced. The Board moved in June of 2006 to its new location at 655 Bay Street, Suite 1200.

As the adjudicative tribunal Ontarians look to when contesting property assessments, the ARB is fully committed to providing access to natural justice in a fair, open and efficient manner.

Richard Stephenson

Section I: Assessment Review Board Overview

Overview of the Property Assessment System



The above diagram illustrates the major participants in the property assessment system of Ontario. The provincial government, through the Ministry of Finance, sets the laws regarding property assessment. Municipalities are responsible for setting tax rates and collecting property taxes. The Municipal Property Assessment Corporation (MPAC) assesses and classifies all properties in Ontario. If there is a dispute between a property owner and MPAC, the property owner can file a complaint with the Assessment Review Board (ARB).

Purpose of the Board

The Assessment Review Board (ARB) is an independent adjudicative tribunal established under statute by the Province of Ontario that hears complaints about property assessment and classifications. In a court-like setting, the ARB hears these complaints and renders a decision based on the laws and the evidence presented at the hearing.

The Board, which operates under a number of legislative authorities, also deals with complaints on matters such as school support designation and some Municipal Act appeals.

The Board's primary mandate is to ensure that properties are assessed in accordance with the provisions of the *Assessment Act*. ARB hearings are held throughout the province, generally in the municipality where the property is located. Through the hearing process, the complainants, or their representatives, are given the opportunity to present their case to the Board.

Along with other regulatory and adjudicative agencies, the ARB helps form the administrative justice sector in Ontario. These core agencies provide justice that is less expensive, less complex and less formal than the courts.

Agency and Board Members are an integral component of Ontario's social and legal infrastructure. They possess specialized knowledge of relevant legislation and matters in their particular field.

History and Jurisdiction

Property assessments have been conducted in what is now Ontario since 1793. In 1970, the province assumed the role of assessing property from municipalities and replaced the Courts of Revision with the Assessment Review Court (ARC). ARC was renamed the Assessment Review Board in 1983.

With the enactment of the *Fair Municipal Finance Act, 1997*, the ARB became the province's sole adjudicative tribunal for property assessment complaints. The legislation reduced duplication and ensured that the Board was the final tribunal of appeal for such complaints. Prior to 1998, ARB decisions could be appealed to the Ontario Municipal Board (OMB).

In 1998, an amendment to the *Assessment Review Board Act* gave the ARB the capacity to dismiss frivolous complaints. Decisions by the Board are final and binding, subject only to appeal to Divisional Court on questions of law when the Court grants leave to appeal. The Board also exercises the power to review its decisions.

The Board's jurisdiction and its authority are defined by the *Assessment Review Board Act*, the *Assessment Act*, the *Municipal Act, 2001*, the *City of Toronto Act, 2006*, the *Education Act* and the *Statutory Powers Procedure Act*.

Agency Cluster

In September 2006, the Ontario government appointed an Agency Cluster Facilitator to work with five tribunals in the municipal, environment and land-use planning sectors to find ways to improve services through cross-agency coordination of operations, administration and dispute resolution.

The five tribunals included in the cluster are: the Assessment Review Board, the Board of Negotiation, the Conservation Review Board, the Environmental Review Tribunal and the Ontario Municipal Board.

An interim report was released in January of 2007 and can be accessed through the government of Ontario website.

Changes in Legislation and Regulations

(Note the following changes in legislation and regulations are not a complete list but rather are key provisions affecting the Assessment Review Board which may be of interest to the reader.)

I Valuation Day for 2007 and 2008 Taxation Years

On June 30, 2006 Ontario Regulation 352/06 was filed and confirmed the valuation date of January 1, 2005 for the 2007 and 2008 taxation years for the purposes of section 19.2 of the *Assessment Act*.

II Budget Measures Act, 2006 (No. 2)

Also known as Bill 151, the *Budget Measures Act, 2006* (No. 2) received Royal Assent on December 20, 2006. Key assessment provisions were:

1. The two-year reassessment cancellation for 2007 and 2008 previously implemented by O. Reg. 352/06 was entrenched in subsection 19.2(1) of the *Assessment Act*.
2. New subsection 40(14) of the *Assessment Act* provided for the deeming of complaints for the 2007 and 2008 taxation years in respect of complaints filed for the 2006 and 2007 taxation years.
3. The new *Provincial Land Tax Act, 2006* will come into force on January 1, 2009 and establishes a scheme whereby property tax is levied on land in a non-municipal territory in a similar fashion to that established under the *Municipal Act, 2001*. The assessment of land in a non-municipal territory will be under the *Assessment Act*.

I. Generation Facilities

On December 21, 2006, Ontario Regulations 574/06 and 575/06 were filed and concerned the Bruce, Darlington and Pickering Nuclear Generation Stations property classes and assessed values. O. Reg. 574/06 was deemed to have come into force on April 1, 1999.

II. City of Toronto Act, 2006

The *City of Toronto Act, 2006* came into force on January 1, 2007, and the *Municipal Act, 2001* no longer applied to Toronto as of that date. While there are obvious differences in section numbers and wording changes due to drafting conventions between the *Municipal Act, 2001* and the *City of Toronto Act, 2006*, there are no changes to the municipal property taxation scheme.

New Rules of Practice and Procedure

There were no changes to the rules during this fiscal period.

Section II: Operations 2006-2007

Office Move

In June of 2006, the Board moved its offices from 250 Yonge Street to 655 Bay Street. The move was coordinated by Ontario Realty Corporation. Reception and hearing rooms are located on the 12th floor.

2006-2007 Caseload

At the beginning of the 2006-2007 fiscal year, the ARB had a total of 98,100 complaints on file. During the 2006-2007 fiscal year, the Board received approximately 39,000 complaints. This included complaints filed by March 31, 2007 for the 2007 tax year. As well, some complaints were received for the 2006 tax year, as the filing deadline was June 30, 2006. By the end of the fiscal year over 50,100 complaints were resolved. The bulk of the outstanding caseload at the end of the fiscal year consisted mostly of complex, non-residential properties from prior years and new complaints for the 2007 tax year received in March.

Complex cases may require multiple pre-hearings to clarify the issues, therefore, more time could be required by the parties to gather evidence and prepare testimony.

Table 1: Caseload 2004-2005 to 2006-2007

Year		2004-2005	2005-2006	2006-2007
Opening caseload balance		126,600	80,300	98,100
Caseload received*	+	12,700	82,000	39,000
Total caseload for year	=	139,300	82,000	137,100
Resolved caseload	-	59,000	64,200	50,100
Balance at the end of the fiscal period	=	80,300	98,100	87,000

Note: The municipal tax year begins January 1 and ends December 31. The deadline for annual assessment complaints to the ARB is usually March 31 of the tax year, which corresponds with the end of the provincial fiscal year. For the 2007 tax year, the deadline was April 2, 2007.

**Caseload Received includes all types of complaints and appeals dealt with by the Board, including annual assessment complaints, supplementary and omitted assessment complaints and Municipal Act appeals. For the 2006 tax year, the deadline was June 30, 2006.*

Performance Results

The ARB hears all assessment complaints in Ontario. Generally, residential complaints can be streamed directly to a full hearing and are consequently resolved faster than many non-residential complaints, which may require multiple hearing events.

The ARB works to resolve residential complaints within one year of filing. In the 2006-07 fiscal year, 93 per cent of residential complaints were resolved within one year.

The ARB strives to issue its decisions in a timely manner, in the 2006-2007 fiscal year:

- 96 per cent of decisions were issued within 90 days of the hearing

Pre-hearings

Many complaints concerning complex, non-residential properties require extensive hearing time and may be presided over by a panel of Members.

These complaints are screened based on established criteria such as property classification, size and assessed value, and may be directed into pre-hearings. During the pre-hearing process, the Board works with the parties to establish a schedule for proceeding and may issue procedural orders to direct exchanges of information and pre-filings. Pre-hearings have the potential to expedite the hearing process and allow parties to reach a settlement before a hearing begins.

Teleconferences

It can sometimes be difficult and time consuming to coordinate a hearing when parties need to travel across the province. For these cases, the Board conducts telephone conferencing, or “electronic hearings.” In 2006-2007, the Board conducted more than 2,350 teleconferences. Teleconferencing is a practical way to provide status updates and determine next steps toward issuing procedural or consent orders, resolving contentious matters and, in some instances, settling complaints. This service saves time and money by reducing travel for all parties involved in Board hearings.

Website & Electronic Service Delivery (ESD)

The Board’s website, www.arb.gov.on.ca, plays a key role in providing information and services to the public.

In 2006-2007, the Board enhanced its existing E-Services to continue providing efficient ESD. Throughout the year, the Board’s website, E-Status and E-File options were updated and improved, with a focus on user friendliness and clear language.

In addition to providing information to the public, the website hosts three main services:

E-File

E-File is a tool that allows the public to submit annual assessment complaints via the ARB website. All required information and the appropriate filing fees are collected and verified electronically online. E-Filed complaints are accepted immediately into ARBIS, the ARB's electronic case management system. E-Filed complaints do not require manual data entry, reducing the required processing time. During the 2007 intake period, over 30% of complaints were E-Filed by the filing deadline.

E-Status

E-Status allows complainants to check the status of their complaints directly from the ARB website by entering the 19-digit roll number assigned to their property. E-Status displays information about complaints, hearings (once scheduled) and decisions (once issued). In 2006-2007, E-Status received approximately 2,000 to 3,000 inquiries each month.

In response to user suggestions, E-Status now displays the most recent Board Order number issued for a complaint, as well as hearing start times for telephone conference calls.

E-Calendar

E-Calendar provides complainants, representatives and other interested parties current information about ARB hearings throughout Ontario. Hearing information can be obtained by searching for the location of a property or the location of a hearing.

Public Information and Outreach

The Board strives for effective and timely communication with the public and stakeholders. To communicate more effectively, the Board has undertaken to:

- Update and re-design its *Filing a Complaint and Preparing for a Hearing* pamphlets. Both pamphlets are available on the Board's website in downloadable formats;
- Replace its Municipal Act Appeal form with seven distinct forms. This was done to assist the public with filing more accurate and complete appeals.
- Expand on correspondence with complainants via e-mail. The Board answered over 2,500 e-mails. Clients used e-mail to inform the Board about a variety of issues, including change of address, withdrawals and requests for written reasons;
- Update its complaint forms and instructions to include improvements suggested by the public, staff and Adjudicators.

Member Training

Ongoing Member training remains a priority at the ARB. Newly appointed Members have the benefit of an in-house introductory session, in-hearing mentoring by senior Members and courses that are tailored to the issues Members confront in the various types of ARB hearings. Regional training sessions are occasionally held for all active Members. As well, all Members are encouraged to attend educational courses available through the Society of Ontario Adjudicators and Regulators (SOAR).

Section III: FINANCIAL SUMMARY

Expenditures

Table 2: Expenditures 2004-2005 to 2006-2007

ACCOUNT ITEMS	2004-2005 (\$)	2005-2006 (\$)	2006-2007 (\$)
Salary and Wages	4,037,987	4,346,465	4,444,317
Employee Benefits	559,998	646,618	662,880
Transportation and Communications	841,948	793,523	831,748
Services	1,756,273	1,373,306	2,044,602
Supplies & Equipment	309,816	299,649	486,232
Transfer Payment	NIL	NIL	NIL
TOTAL	7,506,022	7,459,561	8,469,779

Revenue

Under the authority of the *Assessment Review Board Act* and a regulation made under the *Interpretation Act*, complaints and appeals must be accompanied by the required filing fee. The filing fee, which varies depending on property type, is collected by the ARB and is immediately transferred to the Ministry of Finance..

Table 3: ARB Revenue 2004-2005 to 2006-2007

FISCAL YEAR	REVENUE COLLECTED (\$)
2004-2005	1,184,636
2005-2006	2,484,565
2006-2007	3,654,571

Section IV: ARB MEMBERS 2006-2007

ARB Members (During the 2006-2007 fiscal year)

Full-Time	Original ARB Appointment
STEPHENSON, Richard (CHAIR)	April 7, 1993
BOURASSA, Marcelle (Vice-Chair)	April 11, 2006
BUTTERWORTH, Robert (Vice-Chair)	November 19, 1997
CAMPBELL, Susan (Vice-Chair)	May 27, 1998
MATHER, Susan (Vice-Chair)	November 19, 1997
Part-Time	Original ARB Appointment
ANDREWS, Peter	May 18, 2005
BACHLY, David	November 26, 1970
BELANGER, Mignonne	January 11, 1984
BIRNIE, Ian	May 6, 1999
BIRTCH, Tom	October 15, 1970
BROWN, Douglas C.	June 30, 2000
BROWNLIE, John D.	May 27, 1998
CALDWELL, John S.A.	March 31, 2000
CASTEL, André	November 19, 1997
COBURN, Brian	September 30, 2004
CORCELLI, Richard J.	January 15, 2007
COWAN, Bernard A.	December 19, 1997
CRAIGIE, Kenneth Russell	January 15, 2007
CROSSLAND, Ernest	June 21, 2000
CUPIDO, Charles	October 1, 1980
DOWLING, Thomas	November 17, 1970
DRIESEL, Sandra	March 16, 2000
EMERSON, Judi	June 30, 2000
FERGUSON, Nancy	April 11, 2006
GELMAN Stanley	June 25, 2003
GRIFFITH, E.J.W.	November 12, 1970
GRIFFITH, Jennifer	September 17, 2004
HILL, Don	December 23, 1970
HOPE, Ying	June 30, 2000
HUNTER, Robert	May 21, 2003
INGLIS, Vern	May 27, 1998
JUSTIN, Edith	November 17, 1970
KANUCK, Nalin Dr.	May 7, 2003
KOWARSKY, Barbara	May 18, 2005
LAFLAMME, Jacques	August 25, 2004
LANGDON, Patrick	May 28, 2003

Part-Time**Original ARB Appointment**

LAREGINA, Anthony	January 15, 2007
LAWS, Joanne	February 10, 2006
LECH, Ted	October 29, 1970
LEVASSEUR, Romeo	May 18, 2005
LIMOGES, Rick	January 15, 2007
MACGILLIVRAY, J.	February 8, 1984
MACKAY, Ann	August 25, 2004
MARQUES, Ana Cristina	May 18, 2005
MICHIE, Harry	October 15, 1970
MINNIE, GARRY	March 1, 2006
MORIN, Gilles	September 30, 2004
NALEZINSKI, Les	March 1, 2006
OLIVEIRA, Evangelista (Ivan)	May 17, 1999
PLUMSTEAD, Nicoll	May 18, 2005
RADE, Bernice M.	August 25, 2004
ROBERTSON, Luanne H.	June 30, 2000
ROHRER, Michael C.	July 21, 2000
ROMAS, George	August 25, 2004
SAPONARA, Fausto	May 18, 2005
SHARMA, Marilyn	January 15, 2007
SIGSWORTH, Oscar	October 1, 1970
SMITH, Barry A.	November 26, 1970
STILLMAN, Paul M.	March 26, 1975
STONE, Carl A.	October 1, 1970
SUTTON, William (Bill)	September 17, 2004
TCHEGUS, Robert	February 10, 2006
TENNANT, Bryan R.	March 31, 2000
TERSIGNI, Joe	May 30, 2001
WHITEHURST, Donald	May 18, 2005
WITTY, James	May 7, 2003
WYGER, Joseph M.	May 27, 1998
YOUNG, Ronald R.	May 27, 1998

